

SOE 06 2522-10

4/18/05



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts
and Charter Schools

For Fiscal Year Ending
June 30, 2006

☒ X

BUDGET 53A-19-101

6/20/06

Date of Hearing

6/20/06

Date of Adoption

☐

ACTUAL 53A-3-404

Last Date Budget Amended by Board

20 No. Sanpete

Entity

Darin Johansen

6/20/06

Prepared by

Date

darin.johansen@nsanpete.k12.ut.us
email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Darin Johansen
Signature of Business Administrator:

6/20/06
Date

Return the **Budget** report (paper copy)
by **July 15 (Aug 15)** to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

9/29/06

20 No. Sanpete				
10 GENERAL FUND				
BALANCE SHEET		Balances at June 30, 2005		Balances at June 30, 2006
8100 ASSETS				
8110	Cash in Banks and On Hand	303,479		13,468
8120	Investments	159,000		159,000
8131	Receivables - Other Local	40,415		45,917
8132	Receivables - Property Taxes	1,758,470		1,622,872
8133	Receivables - State	39,019		23,561
8134	Receivables - Federal	990,593		448,975
8135	Due from Other Funds	2,760,446		3,265,826
8140	Inventories	-		-
8150	Prepaid Expenditures	83,034		-
8190	Other Assets	-		-
TOTAL ASSETS		6,134,456		5,579,619
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	127,596		34,135
9530	Accrued Liabilities	336,065		81,036
9540	Accrued Salaries and Withholdings	1,306,410		1,253,620
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	1,577,081		1,494,873
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9580	Other Liabilities	-		-
TOTAL LIABILITIES		3,347,152		2,863,664
9800 FUND BALANCES				
9841	Reserved for Encumbrances and Commitments	93,633		75,516
9842	Reserved for Inventories	-		-
9845	Reserved for Prepaid Expenditures	-		-
9846	Reserved for Special Transportation	-		-
9847	Reserved for Tort Liability	-		-
9848	Reserved for Other	-		-
9851	Unreserved, Designated for Undistributed Reserve *	625,000		700,000
9852	Unreserved, Designated for Unrestricted Programs	-		-
9853	Unreserved, Designated for Employee Benefit Obligations	-		-
9854	Unreserved, Designated for Other	1,252,393		1,165,210
9859	Unreserved, Undesignated Fund Balance	816,278		775,229
TOTAL FUND BALANCES		2,787,304		2,715,955
TOTAL LIABILITIES AND FUND BALANCES		6,134,456		5,579,619

* Appropriation of the undesignated reserve may be made to any expenditure classification by a majority vote of the board setting forth the reasons for the appropriation. The board shall file a copy of the resolution with the State Board of Education and the State Auditor.

Amount Appropriated

Date Filed

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20 No. Sanpete 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	2,009,543	2,052,023	2,017,406	1,896,209
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	10,350	14,000	12,198	14,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	100,992	105,000	101,470	105,000
1700 Student Activities				
1900 Other Revenues From Local Sources	420,531	437,511	442,471	420,370
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES	2,541,416	2,608,534	2,573,545	2,435,579

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20 No. Sanpeta 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	3,925,681	4,010,211	4,010,210	4,451,782
3015	Necessary Existent Small Schools	75,972	106,316	106,316	93,776
3020	Professional Staff	477,910	476,962	476,962	476,199
3025	Administrative Costs	104,736	109,440	109,440	116,016
Restricted Basic Programs					
3105	Special Education -- Add-On	658,835	677,837	677,837	756,623
3110	Special Education -- Self-Contained	112,445	110,427	110,427	90,449
3120	Extended Year Program -- Severely Disabled	29,682	38,899	38,899	41,236
3125	Special Education -- State Programs	41,391	42,455	42,454	45,005
3155	Applied Technology -- Add-On	261,664	314,784	314,209	340,565
3160	Applied Technology -- Set-Aside	15,008	15,705	15,705	16,796
3230	Class Size Reduction (State Funds)	308,895	312,486	312,486	323,940
TOTAL BASIC SCHOOL PROGRAM GENERATED		6,012,219	6,215,522	6,214,945	6,752,387
Other Minimum School Programs					
3211	Gifted and Talented	8,951	8,984	8,981	9,246
3212	Advanced Placement	587		502	
3213	Concurrent Enrollment	40,344	36,467	36,467	51,303
3215	At-Risk -- Regular Program	35,586	35,370	35,370	36,077
3218	At-Risk -- Homeless and Minority	5,284	4,200	4,419	
3219	At-Risk -- MESA				
3220	At-Risk -- Gang Prevention				
3221	At-Risk -- Youth-in-Custody	202,516	176,248	176,248	189,593
3255	Quality Teaching Block Grant	301,741	297,104	302,934	308,722
3260	Local Discretionary Block Grant	138,542	217,016	217,247	216,871
3270	Interventions for Student Success Block Grant	107,550	16,310	16,310	16,299
3405	Social Security and Retirement	1,311,596	1,321,521	1,321,521	1,451,317
3415	Pupil Transportation	548,164	553,458	553,458	639,602
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy	19,469	19,469	19,469	19,469
3520	School Land Trust Program				
3521	Electronic High School				
3555	Voted Leeway	144,942	156,439	153,759	271,766
3560	Board Leeway	36,114	38,848	38,178	67,684
3805	K-3 Reading Achievement				
3522	Job Enhancement				
3867	Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		8,913,605	9,096,956	9,099,808	10,030,336
Less Basic Local Levy					
TOTAL STATE SUPPORT AMOUNT *		8,913,605	9,096,956	9,099,808	10,030,336
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	314,568	246,969	446,943	136,514
3710	Driver Education (Behind-the-Wheel)	43,760	51,380	51,380	26,000
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills	193,535	72,409	72,409	124,566
3900	Revenues From Other State Agencies				48,000
TOTAL REVENUES FROM STATE SOURCES		9,465,468	9,467,714	9,670,540	10,365,416

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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20 No. Sanpete 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)	1,437			
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal	644,873	414,137	418,139	441,018
4500 Restricted Federal Through State	73,104			
4520 Programs for the Disabled (IDEA)	473,590	478,882	478,882	450,000
4530 Applied Technology Education	47,433	44,000	43,305	44,000
4600 Other Restricted Federal Through State			16,442	
4700 Federal Received Through Other Agencies				
4800 No Child Left Behind (NCLB)	513,968	667,776	558,839	492,743
4810 Federal Forest Service (in Lieu of Tax)	518,437	785,159	573,149	297,500
TOTAL REVENUES FROM FEDERAL SOURCES	2,272,842	2,389,954	2,088,756	1,725,261
TOTAL REVENUES, 10 GENERAL FUND	14,279,726	14,466,202	14,332,841	14,526,256

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20 No. Sanpete 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	4,686,524	4,841,478	4,711,376	4,835,506
132 Salaries - Substitute Teachers	107,374	108,220	101,419	110,975
161 Salaries - Teacher Aides and Paraprofessionals	803,937	810,394	821,117	852,691
100 Salaries - All Other				
Total Salaries (100)	5,597,835	5,760,092	5,633,912	5,799,172
210 Retirement	776,937	820,581	791,989	865,499
220 Social Security	428,822	456,751	429,653	446,713
240 Insurance (Health/Dental/Life)	1,172,899	1,382,118	1,387,492	1,526,763
200 Other Benefits	65,564	82,512	82,942	81,696
Total Benefits (200)	2,444,222	2,741,962	2,692,076	2,920,671
300 Purchased Professional and Technical Services	172,849	275,183	262,782	158,565
400 Purchased Property Services				
500 Other Purchased Services	99,323	102,874	99,388	82,250
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition-Other				
Total Other Purchased Services (500)	99,323	102,874	99,388	82,250
600 Supplies	376,823	639,848	400,739	152,073
641 Textbooks	86,472	54,000	117,212	27,500
Total Supplies (600)	463,295	693,848	517,951	179,573
700 Property (Instructional Equipment)	42,747	3,500	37,104	3,500
800 Other Objects	35,499	34,878	32,431	29,565
810 Dues and Fees				
Total Other Objects (800)	35,499	34,878	32,431	29,565
TOTAL INSTRUCTION (1000)	8,855,770	9,612,337	9,275,644	9,173,296
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel				
142 Salaries - Guidance Personnel	165,321	168,611	168,612	171,659
143 Salaries - Health Services Personnel				
144 Salaries - Psychological Personnel				
152 Salaries - Secretarial and Clerical				
100 Salaries - All Other				
Total Salaries (100)	165,321	168,611	168,612	171,659
210 Retirement	17,247	8,708	13,582	9,629
220 Social Security	8,915	4,864	11,865	4,686
240 Insurance (Health/Dental/Life)	37,192	55,730	55,737	61,758
200 Other Benefits	4,783	9,763	9,762	10,443
Total Benefits (200)	68,137	79,065	90,946	86,516
300 Purchased Professional and Technical Services	27,481	28,508	28,508	30,650
400 Purchased Property Services				
500 Other Purchased Services	2,205		2,891	
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	2,205	-	2,891	-
600 Supplies	464			
700 Property		279	279	271
800 Other Objects				
810 Dues and Fees		279	279	271
Total Other Objects (800)	-	279	279	271
TOTAL STUDENTS (2100)	263,608	276,463	291,236	289,096

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20 No. Sanpete 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors	206,405	224,994	221,750	224,244
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated	43,175	45,890	45,867	47,266
152	Salaries - Secretarial and Clerical	12,772	8,370	5,336	8,576
162	Salaries - Media Personnel - Noncertificated	70,772	61,766	60,466	62,750
100	Salaries - All Other	187,949	181,037	152,306	175,292
	Total Salaries (100)	521,073	522,057	485,725	518,128
210	Retirement	66,526	109,323	61,980	113,546
220	Social Security	38,837	58,330	36,411	59,646
240	Insurance (Health/Dental/Life)	89,809	95,278	95,238	91,157
200	Other Benefits	5,752	7,242	7,706	7,970
	Total Benefits (200)	200,924	270,173	201,335	272,319
300	Purchased Professional and Technical Services	343,824	302,499	252,781	291,815
400	Purchased Property Services				
500	Other Purchased Services	37,964	24,410	23,321	29,125
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	37,964	24,410	23,321	29,125
600	Supplies	120,605	142,871	96,197	114,071
644	Library Books				
650	Periodicals				
660	Audio Visual Materials				
	Total Supplies (600)	120,605	142,871	96,197	114,071
700	Property	105,039	35,750	488	12,000
800	Other Objects	136,038	124,728	118,453	108,928
810	Dues and Fees				
	Total Other Objects (800)	136,038	124,728	118,453	108,928
TOTAL INSTRUCTIONAL STAFF (2200)		1,465,467	1,422,488	1,178,300	1,346,386
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	102,883	103,883	104,133	106,525
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical	34,293	37,751	37,884	39,899
100	Salaries - All Other				
	Total Salaries (100)	137,176	141,634	142,017	146,424
210	Retirement	18,149	18,896	18,816	20,424
220	Social Security	10,495	10,977	10,865	11,201
240	Insurance (Health/Dental/Life)	74,320	83,482	83,482	88,902
200	Other Benefits	2,051	5,349	5,174	5,577
	Total Benefits (200)	105,015	118,704	118,337	126,104
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	13,130	16,150	16,386	14,750
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	13,130	16,150	16,386	14,750
600	Supplies	901	550	310	300
700	Property				
800	Other Objects	6,007	7,000	6,507	7,500
810	Dues and Fees	6,206	5,853	6,201	6,150
	Total Other Objects (800)	12,213	12,853	12,708	13,650
TOTAL DISTRICT ADMINISTRATION (2300)		268,435	289,891	289,738	301,228

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20 No. Sanpete 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	426,685	413,062	413,062	432,165
152	Salaries - Secretarial and Clerical	170,997	175,365	174,872	182,381
100	Salaries - All Other	5,905			
	Total Salaries (100)	603,587	588,427	587,934	614,546
210	Retirement	85,008	83,469	83,420	92,235
220	Social Security	45,450	44,281	44,220	46,257
240	Insurance (Health/Dental/Life)	130,675	133,592	133,594	160,957
200	Other Benefits	3,869	23,853	23,851	4,611
	Total Benefits (200)	265,002	285,195	285,085	304,060
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	2,546	2,000	1,680	2,500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	2,546	2,000	1,680	2,500
600	Supplies				
700	Property				
800	Other Objects	2,485	2,500	1,935	2,500
810	Dues and Fees				
	Total Other Objects (800)	2,485	2,500	1,935	2,500
TOTAL SCHOOL ADMINISTRATION (2400)		873,620	878,122	876,634	923,606
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	94,313	87,179	87,180	63,263
210	Retirement	14,034	11,858	11,858	9,945
220	Social Security	7,215	6,096	6,097	4,840
240	Insurance (Health/Dental/Life)	17,283	19,326	19,326	21,423
200	Other Benefits	608	651	651	739
	Total Benefits (200)	39,140	37,931	37,932	36,947
300	Purchased Professional and Technical Services	16,215	17,200	14,596	17,000
400	Purchased Property Services				
500	Other Purchased Services	45,748	50,067	50,665	54,800
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	45,748	50,067	50,665	54,800
600	Supplies	695	1,250	1,191	3,700
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL CENTRAL (2500)		196,111	193,627	191,564	175,710
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	533,242	518,950	519,285	561,777
100	Salaries - All Other				
	Total Salaries (100)	533,242	518,950	519,285	561,777
210	Retirement	67,369	67,631	67,740	76,200
220	Social Security	40,791	39,700	39,700	42,976
240	Insurance (Health/Dental/Life)	138,367	161,133	161,130	183,497
200	Other Benefits	3,520	3,646	3,646	4,137
	Total Benefits (200)	250,047	272,110	272,216	306,810
300	Purchased Professional and Technical Services	3,096	6,864	2,939	5,333
400	Purchased Property Services	47,794	61,815	62,453	64,000
500	Other Purchased Services	524	500	403	650
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	524	500	403	650
600	Supplies	372,142	428,000	439,134	458,100
700	Property	22,822	20,529	20,529	
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		1,229,667	1,308,768	1,316,959	1,396,670

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20 No. Sanpete 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	22,680	22,426	22,821	25,501
171	Salaries - Supervisors	7,601	19,910	6,216	21,231
172	Salaries - Bus Drivers	288,005	285,986	285,098	299,095
173	Salaries - Mechanics and Other Garage Employees	47,751	48,550	48,550	49,277
174	Salaries - Other (Trainers, etc.)	5,974			
	Total Salaries (100)	372,011	376,872	362,685	395,104
210	Retirement	50,170	52,290	50,468	58,534
220	Social Security	27,998	28,411	27,317	29,939
240	Insurance (Health / Accident / Life)	162,668	197,796	195,921	220,148
200	Other Benefits	2,547	2,687	2,487	3,072
	Total Benefits (200)	243,383	281,184	276,193	311,693
400	Purchased Property Services	645	1,000	574	1,100
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance	1,186	1,250	1,072	1,500
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)	11,183	13,000	15,563	13,000
521	Property Insurance	3,250	3,150	3,150	3,300
522	Liability Insurance				
530	Communications (Telephone and Other)	1,276	1,200	934	1,500
580	Travel / Per Diem	2,190	1,350	1,356	2,500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	19,085	19,950	22,075	21,800
624	Motor Fuel	79,466	102,500	107,062	110,000
625	Natural Gas	2,416	3,250	3,203	4,000
626	Electricity	1,912	2,250	2,121	2,500
600	Other Supplies	24,727	34,500	31,530	33,750
	Total Supplies (600)	108,521	142,500	143,916	150,250
730	Equipment				
732	School Buses				
	Total Property (700)				
890	Miscellaneous Expenditures				
891	Training				
	Total Other Objects (800)				
TOTAL STUDENT TRANSPORTATION (2700)		743,645	821,506	805,443	879,947

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20 No. Sanpete 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
2900 OTHER SUPPORT SERVICES					
100	Salaries	78,067	97,319	80,143	96,576
210	Retirement	9,325	11,364	8,771	12,425
220	Social Security	4,833	5,857	4,530	6,046
240	Insurance (Health / Accident / Life)	19,124	22,437	21,170	25,873
200	Other Benefits	482	439	436	498
	Total Benefits (200)	33,764	40,087	34,907	44,842
300	Purchased Professional and Technical Services	37,111.00	26,500.00	30,728.00	27,500.00
400	Purchased Property Services	9,304.00	26,400.00	9,040.00	51,500.00
500	Other Purchased Services	32,538.00	31,800.00	31,413.00	34,500.00
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	32,538.00	31,800.00	31,413.00	34,500.00
600	Supplies	110,438.00	100,423.00	114,125.00	24,664.00
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)				
TOTAL OTHER SUPPORT (2900)		301,222	322,539	300,356	279,582
TOTAL SUPPORT SERVICES (2000)		5,341,775	5,513,404	5,250,250	5,592,225
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)					
830	Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND		14,197,545	15,125,741	14,525,894	14,765,521

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers in from Other Funds	78,012	123,793	121,704	120,021
5210	Transfers Out to Other Funds				
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		78,012	123,793	121,704	120,021

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20 No. Sanpete 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	2,541,416	2,608,534	2,573,545	2,435,579
3000 Total State	9,465,468	9,467,714	9,670,540	10,365,416
4000 Total Federal	2,272,842	2,389,954	2,088,756	1,725,261
TOTAL REVENUES	14,279,726	14,466,202	14,332,841	14,526,256
EXPENDITURES BY OBJECT				
100 Salaries	8,102,625	8,261,141	8,067,493	8,366,649
200 Employee Benefits	3,648,634	4,126,421	4,009,027	4,409,962
300 Purchased Professional and Technical Services	600,576	656,754	592,334	530,863
400 Purchased Property Services	57,743	89,215	72,067	116,600
500 Other Purchased Services	253,063	247,751	248,222	240,375
600 Supplies	1,177,061	1,509,442	1,312,824	930,658
700 Property	170,608	59,779	58,121	15,500
800 Other Objects	186,235	175,238	165,806	154,914
TOTAL EXPENDITURES	14,197,545	15,125,741	14,525,894	14,765,521
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	82,181	(659,539)	(193,053)	(239,265)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	78,012	123,793	121,704	120,021
NET CHANGE IN FUND BALANCE	160,193	(535,746)	(71,349)	(119,244)
FUND BALANCE - BEGINNING (From Prior Year)	2,627,111	2,787,304	2,787,304	2,251,558
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	2,787,304	2,251,558	2,715,955	2,132,314
Explanation (5900 and Adjustment to Beginning Fund Balance)				
Unreserved Fund Balance=	625,000	625,000	700,000	625,000
Undistributed Reserve=	816,278	756,683	775,229	832,292
Designated Fund=	1,252,393	858,526	1,165,210	863,676
Reserved for Encumbrances and Commitments	93,633	11,349	75,516	11,349
TOTAL	2,787,304	2,251,558	2,715,955	2,132,317

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20 No. Sanpete 23 NON K-12 PROGRAMS FUND				
BALANCE SHEET		Balances at June 30, 2005		Balances at June 30, 2006
8100 ASSETS				
8110	Cash in Banks and On Hand	-		-
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	-		-
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8135	Due from Other Funds	49,579		72,098
8140	Inventories	-		-
8150	Prepaid Expenditures	-		-
8190	Other Assets	-		-
TOTAL ASSETS		49,579		72,098
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	40		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	12,691		12,795
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	-		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
TOTAL LIABILITIES		12,731		12,795
9800 FUND BALANCES				
9841	Reserved for Encumbrances and Commitments	-		-
9845	Reserved for Prepaid Expenditures	-		-
9848	Reserved for Other	-		-
9852	Unreserved, Designated for Unrestricted Programs	-		-
9853	Unreserved, Designated for Employee Benefit Obligations	-		-
9854	Unreserved, Designated for Other	36,848		59,303
9859	Unreserved, Undesignated Fund Balance	-		-
TOTAL FUND BALANCES		36,848		59,303
TOTAL LIABILITIES AND FUND BALANCES		49,579		72,098

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20 No. Sanpete 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes				
1200 Local Governmental Units Other Than LEAs	1,085	2,000	1,985	2,000
1310 Tuition from Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments				
1800 Community Services Activities			350	
1900 Other Revenues From Local Sources				
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM LOCAL SOURCES	1,085	2,000	2,335	2,000
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	87,673	105,676	105,676	110,852
3209 Adult High School	34,886	28,132	28,382	37,676
3210 Adult Basic Skills				
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES	122,559	133,808	134,058	148,528
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool	21,677	22,121	22,121	21,000
4580 Adult Education				
4900 Other Revenues From Federal Sources				
TOTAL REVENUES FROM FEDERAL SOURCES	21,677	22,121	22,121	21,000
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	145,321	157,929	158,514	171,528

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20 No. Sanpeta 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES

3200 OTHER SERVICES

	97,629	99,400	99,727	100,645
100 Salaries	1,064	1,385	1,384	1,336
210 Retirement	1,813	1,957	2,004	1,813
220 Social Security	8,195	9,319	9,276	10,279
240 Insurance (Health/Dental/Life)	711	677	674	762
200 Other Benefits	11,783	13,338	13,338	14,190
Total Benefits (200)	23,750	12,880	12,860	20,681
300 Purchased Professional and Technical Services				
400 Purchased Property Services	1,057	1,325	1,303	1,250
500 Other Purchased Services	5,226	63,035	4,000	29,551
600 Supplies				
700 Property	6,145	4,799	4,831	5,211
800 Other Objects				
810 Dues and Fees	6,145	4,799	4,831	5,211
Total Other Objects (800)				
TOTAL OTHER SERVICES (3200)	145,590	194,777	136,059	171,528

3300 COMMUNITY SERVICES

100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits	-	-	-	-
Total Benefits (200)				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees	-	-	-	-
Total Other Objects (800)				
TOTAL COMMUNITY SERVICES (3300)	-	-	-	-

TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND

145,590 194,777 136,059 171,528

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)

5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				

6000 OTHER ITEMS

6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				

TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS

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20 No. Sanpete 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	1,085	2,000	2,335	2,000
3000 Total State	122,559	133,808	134,058	148,528
4000 Total Federal	21,677	22,121	22,121	21,000
TOTAL REVENUES	145,321	157,929	158,514	171,528
EXPENDITURES BY OBJECT				
100 Salaries	97,629	99,400	99,727	100,645
200 Employee Benefits	11,783	13,338	13,338	14,190
300 Purchased Professional and Technical Services	23,750	12,880	12,860	20,681
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	1,057	1,325	1,303	1,250
600 Supplies	5,226	63,035	4,000	29,551
700 Property	-	-	-	-
800 Other Objects	6,145	4,799	4,831	5,211
TOTAL EXPENDITURES	145,590	194,777	136,059	171,528
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(269)	(36,848)	22,455	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	(269)	(36,848)	22,455	-
FUND BALANCE - BEGINNING (From Prior Year)	37,117	36,848	36,848	-
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	36,848	-	59,303	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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20 No. Sanpete 31 DEBT SERVICE FUND		Balances at June 30, 2005		Balances at June 30, 2006
BALANCE SHEET				
8100 ASSETS				
8110	Cash in Banks and On Hand			-
8120	Investments			-
8131	Receivables - Other Local			-
8132	Receivables - Property Taxes	494,088		448,834
8133	Receivables - State			-
8134	Receivables - Federal			62,579
8135	Due From Other Funds			-
8150	Prepaid Expenditures	106,328		460,734
8190	Other Assets			-
	TOTAL ASSETS	600,416		972,147
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	-		-
9530	Accrued Liabilities	-		-
9550	Due to Other Funds	(356,490)		-
9561	Deferred Revenues - Other Local			414,674
9562	Deferred Revenues - Property Taxes	444,837		-
9563	Deferred Revenues - State			-
9564	Deferred Revenues - Federal			-
9590	Other Liabilities			-
	TOTAL LIABILITIES	88,347		414,674
9800 FUND BALANCES				
9843	Reserved for Debt Service			-
9854	Designated for Other	512,069		557,473
9845	Reserved for Prepaid Expenditures			-
9849	Reserved for Construction Retention			-
9859	Unreserved, Undesignated Fund Balance			-
	TOTAL FUND BALANCES	512,069		557,473
TOTAL LIABILITIES AND FUND BALANCES		600,416		972,147

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20 No. Sanpeta 31 DEBT SERVICE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	566,820	580,672	570,876	526,003
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	566,820	580,672	570,876	526,003
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	566,820	580,672	570,876	526,003

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	167,388	150,242	150,242	133,503
840 Redemption of Principal	355,000	375,000	375,000	390,000
845 Debt Insurance Costs on Refundings	766	2,500	230	2,500
890 Miscellaneous Expenditures				
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	523,154	527,742	525,472	526,003

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	566,820	580,672	570,876	526,003
3000 Total State	-	-	-	-
TOTAL REVENUES	566,820	580,672	570,876	526,003
EXPENDITURES BY OBJECT				
800 Other Objects	523,154	527,742	525,472	526,003
TOTAL EXPENDITURES	523,154	527,742	525,472	526,003
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	43,666	52,930	45,404	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	43,666	52,930	45,404	-
FUND BALANCE - BEGINNING (From Prior Year)	468,403	512,069	512,069	564,999
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	512,069	564,999	557,473	564,999

Explanation (5900 and Adjustment to Beginning Fund Balance)

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20 No. Sanpeta 32 CAPITAL PROJECTS FUND		Balances at June 30, 2005	Balances at June 30, 2006
BALANCE SHEET			
8100 ASSETS			
8110	Cash in Banks and On Hand	-	-
8120	Investments	5,492,460	5,855,616
8131	Receivables - Other Local	-	-
8132	Receivables - Property Taxes	564,780	652,232
8133	Receivables - State	-	-
8134	Receivables - Federal	-	-
8135	Due From Other Funds	-	-
8190	Other Assets	-	-
TOTAL ASSETS		6,057,240	6,507,848
9500 LIABILITIES			
9505	Negative Cash Balance	-	-
9510	Accounts Payable	32,751	5,914
9530	Accrued Liabilities	-	-
9540	Accrued Salaries and Withholdings	-	-
9550	Due to Other Funds	3,267,623	3,522,493
9561	Deferred Revenues - Other Local	-	-
9562	Deferred Revenues - Property Taxes	514,585	612,333
9563	Deferred Revenues - State	-	-
9564	Deferred Revenues - Federal	-	-
9590	Other Liabilities	-	-
TOTAL LIABILITIES		3,814,959	4,140,740
9800 FUND BALANCES			
9844	Reserved for Commitments	-	-
9854	Unreserved, Designated for Other	-	-
9855	Unreserved, Designated for Building Reserve	-	-
9859	Unreserved, Undesignated Fund Balance	2,242,281	2,367,108
TOTAL FUND BALANCES		2,242,281	2,367,108
TOTAL LIABILITIES AND FUND BALANCES		6,057,240	6,507,848

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20 No. Sanpeta 32 CAPITAL PROJECTS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	655,694	802,031	788,500	777,760
1500 Earnings on Investments	42,247	142,500	141,470	125,000
1900 Other Revenues From Local Sources	16,552		2,235	
TOTAL REVENUES, LOCAL SOURCES	714,493	944,531	932,205	902,760
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3650 Capital Outlay Foundation	213,629	137,092	137,092	125,000
TOTAL REVENUES, STATE SOURCES	213,629	137,092	137,092	125,000
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	928,122	1,081,623	1,069,297	1,027,760

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20 No. Sanpete 32 CAPITAL PROJECTS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENDITURES

0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits	0	0	0	0
Total Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees	0	0	0	0
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies				
641 Textbooks	0	0	0	0
Total Supplies (600)				
730 Equipment				
	0	0	0	0
TOTAL INSTRUCTION (1000)				
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment	0	0	0	0
TOTAL SUPPORTING SERVICES (2000)				
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment	0	0	0	0
TOTAL SUPPORTING SERVICES (2000)				
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment	0	0	0	0
TOTAL SUPPORTING SERVICES (2000)				
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies				
730 Equipment	0	0	0	0
TOTAL EXPENDITURES CENTRAL (2500)				
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies				
730 Equipment	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)				
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies				
730 Equipment				
732 School Buses	0	0	0	0
Total Property (700)				
	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)				
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment	0	0	0	0
TOTAL OTHER SUPPORT (2900)				

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20 No. Sanpete 32 CAPITAL PROJECTS FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)					
460	Construction and Remodeling				
710	School Sites				
720	Buildings				
731	Machinery				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
	Total Property (700)	0	0	0	0
	TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)	0	0	0	0
5000 DEBT SERVICES (10% of Basic)					
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
	TOTAL DEBT SERVICE (5000)	0	0	0	0
	TOTAL EXPENDITURES, 10% OF BASIC PROGRAM	0	0	0	0
4502 BUILDING ACQUISITION AND CONSTRUCTION					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	0	0	0	0
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
460	Construction and Remodeling				
	Total Property (400)	0	0	0	0
500	Other Purchased Services				
600	Supplies - New Buildings				
641	Textbooks - New Buildings				
644	Library Books-New Libraries				
	Total Supplies (600)	0	0	0	0
710	Land and Improvements	93,652	60,810	52,607	134,958
720	Buildings	813,309	584,190	387,624	481,495
731	Machinery	229,396	375,000	210,798	185,113
732	School Buses	164,860	175,000	174,680	110,000
733	Furniture and Fixtures				77,000
734	Technology Equipment		5,000	3,280	
735	Non-Bus Vehicles	5,648			
739	Other Equipment				
	Total Property (700)	1,306,865	1,200,000	828,989	988,566
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
	TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)	1,306,865	1,200,000	828,989	988,566
	TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	1,306,865	1,200,000	828,989	988,566

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20 No. Sanpete				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers in from Other Funds				
5201 Transfers Out to Other Funds	(78,012)	(123,793)	(121,704)	(120,021)
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets	9,559	6,500	6,223	5,000
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(68,453)	(117,293)	(115,481)	(115,021)

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	714,493	944,531	932,205	902,760
3000 Total State	213,629	137,092	137,092	125,000
4000 Total Federal	-	-	-	-
TOTAL REVENUES	928,122	1,081,623	1,069,297	1,027,760
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	1,306,865	1,200,000	828,989	988,566
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	1,306,865	1,200,000	828,989	988,566
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(378,743)	(118,377)	240,308	39,194
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(68,453)	(117,293)	(115,481)	(115,021)
NET CHANGE IN FUND BALANCE	(447,196)	(235,670)	124,827	(75,827)
FUND BALANCE - BEGINNING (From Prior Year)	2,689,477	2,242,281	2,242,281	2,006,611
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	2,242,281	2,006,611	2,367,108	1,930,784

Explanation (5900 and Adjustment to Beginning Fund Balance)	

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20 No. Sanpeta 49 or 51 FOOD SERVICE FUND		Balances at June 30, 2005	Balances at June 30, 2006
BALANCE SHEET			
8100 ASSETS			
8110	Cash in Banks and On Hand	4,488	4,681
8120	Investments	-	-
8131	Receivables - Other Local	-	-
8132	Receivables - Property Taxes	23,850	4,856
8133	Receivables - State	8,246	26,021
8134	Receivables - Federal	-	121,760
8135	Due From Other Funds	4,099	4,250
8140	Inventories	-	-
8190	Other Current Assets	-	-
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds	-	-
8300	Other Assets - Enterprise Funds	40,683	161,568
TOTAL ASSETS			
9500 LIABILITIES			
9505	Negative Cash Balance	11,684	14,168
9510	Accounts Payable	-	-
9530	Accrued Liabilities	33,640	35,475
9540	Accrued Salaries and Withholdings	(100,879)	-
9550	Due to Other Funds	4,099	4,250
9561	Deferred Revenues - Other Local	-	-
9562	Deferred Revenues - Property Taxes	-	-
9563	Deferred Revenues - State	-	-
9564	Deferred Revenues - Federal	-	-
9590	Other Current Liabilities	-	-
9600	Long-term Liabilities - Enterprise Funds	(51,456)	53,893
TOTAL LIABILITIES			
9800 NET ASSETS / FUND BALANCES			
Net Assets of Enterprise Funds:			
9810	Net Assets Invested in Capital Assets, Net of Related Debt		
9820	Restricted Net Assets		
9830	Unrestricted Net Assets		
Fund Balances of Governmental Funds:			
9841	Reserved for Encumbrances and Commitments		
9842	Reserved for Inventories		
9848	Reserved for Other		
9852	Unreserved, Designated for Unrestricted Programs		
9853	Unreserved, Designated for Employee Benefit Obligations		
9854	Unreserved, Designated for Other	92,139	107,675
9859	Unreserved, Undesignated Fund Balance	92,139	107,675
TOTAL NET ASSETS / FUND BALANCES		40,683	161,568
TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES			

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20 No. Sanpete 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES	108	200	193	200
1500 Earnings on Investments	179,041	189,191	183,959	192,975
1610 Sales to Students	23,743	25,643	26,043	26,169
1620 Sales to Adults	5,547	4,070	6,210	4,151
1690 Other Revenues From Local Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	208,499	219,104	216,405	223,495
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues	107,024	87,862	88,547	89,619
3770 School Lunch				
TOTAL REVENUES, STATE SOURCES	107,024	87,862	88,547	89,619
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	59,630	63,343	63,321	64,610
4572 Lunch Reimbursement (Free and Reduced Meals)	329,928	343,992	344,015	350,872
4573 Special Milk Reimbursement	62,062	69,914	69,915	71,312
4574 Breakfast Reimbursement				
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)	35,147	75,459	68,769	55,000
4579 Other Child Nutrition Program Revenue	53,514	125,000	52,178	100,000
4970 Donated Commodities				
TOTAL REVENUES, FEDERAL SOURCES	540,281	677,708	598,198	641,794
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	855,744	984,674	903,150	954,908

EXPENSES/EXPENDITURES

3100 FOOD SERVICES	279,324	290,572	290,998	304,250
100 Salaries	35,925	36,240	36,304	38,527
210 Retirement	21,368	22,228	22,261	23,276
220 Social Security	121,312	125,999	125,999	147,437
240 Insurance (Health/Dental/Life)	1,922	1,930	1,929	2,190
200 Other Benefits	180,527	186,397	186,493	211,430
Total Benefits (200)				
300 Purchased Professional and Technical Services	11,908	12,530	11,870	13,000
400 Purchased Property Services	4,423	3,735	4,476	5,050
500 Other Purchased Services	12,121	15,000	6,446	20,000
600 Non-Food Supplies	327,366	428,337	358,642	377,171
630 Food	339,487	443,337	365,088	397,171
Total Supplies (600)				
700 Property				
780 Depreciation - Enterprise Funds	0	0	0	0
Total Property (700)	4,036	29,231	28,689	24,007
800 Other Objects				
810 Dues and Fees	4,036	29,231	28,689	24,007
Total Other Objects (800)				
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	819,705	965,802	887,614	954,908

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers in from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS				

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20 No. Sanpeta 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE	208,439	219,104	216,405	223,495
1000 Total Local	107,024	87,862	88,547	89,619
3000 Total State	540,281	677,708	598,198	641,794
4000 Total Federal	855,744	984,674	903,150	954,908
TOTAL REVENUES				
EXPENSES / EXPENDITURES BY OBJECT	279,324	290,572	290,998	304,250
100 Salaries	180,527	186,397	186,493	211,430
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	11,908	12,530	11,870	13,000
400 Purchased Property Services	4,423	3,735	4,476	5,050
500 Other Purchased Services	339,487	443,337	365,088	397,171
600 Supplies	-	-	-	-
700 Property	4,036	29,231	28,689	24,007
800 Other Objects	819,705	965,802	887,614	954,908
TOTAL EXPENSES/EXPENDITURES				
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	36,039	18,872	15,536	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	36,039	18,872	15,536	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	56,100	92,139	92,139	111,011
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	92,139	111,011	107,675	111,011

Explanation (5900 and Adjustment to Beginning Fund Balance)

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20 No. Sanpete OTHER GOVERNMENTAL AND ENTERPRISE FUNDS		Balances at June 30, 2005	Balances at June 30, 2006
BALANCE SHEET			
8100 ASSETS			
8110	Cash in Banks and On Hand	55,720	40,592
8120	Investments	100,053	104,385
8131	Receivables - Other Local	-	-
8132	Receivables - Property Taxes	-	-
8133	Receivables - State	-	-
8134	Receivables - Federal	229	230
8135	Due from Other Funds	-	-
8140	Inventories	-	-
8150	Prepaid Expenditures / Expenses	-	-
8190	Other Current Assets	-	-
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds	-	-
8300	Other Assets - Enterprise Funds	-	-
	TOTAL ASSETS	156,002	145,207
9500 LIABILITIES			
9505	Negative Cash Balance	-	-
9510	Accounts Payable	-	-
9530	Accrued Liabilities	-	-
9540	Accrued Salaries and Withholdings	-	-
9550	Due to Other Funds	-	-
9561	Deferred Revenues - Other Local	-	-
9562	Deferred Revenues - Property Taxes	-	-
9563	Deferred Revenues - State	-	-
9564	Deferred Revenues - Federal	155,532	144,680
9590	Other Current Liabilities	-	-
9600	Long-term Liabilities - Enterprise Funds	-	-
	TOTAL LIABILITIES	155,532	144,680
9800 NET ASSETS / FUND BALANCES			
Net Assets of Enterprise Funds:			
9810	Net Assets Invested in Capital Assets, Net of Related Debt	-	-
9820	Restricted Net Assets	-	-
9830	Unrestricted Net Assets	-	-
Fund Balances of Governmental Funds:			
9841	Reserved for Encumbrances and Commitments	-	-
9842	Reserved for Inventories	-	-
9848	Reserved for Other	-	-
9852	Unreserved, Designated for Unrestricted Programs	-	-
9853	Unreserved, Designated for Employee Benefit Obligations	470	527
9854	Unreserved, Designated for Other	-	-
9859	Unreserved, Undesignated Fund Balance	470	527
	TOTAL NET ASSETS / FUND BALANCES	156,002	145,207
TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES		156,002	145,207

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20 No. Sanpete OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition	199	275	57	
1500 Earnings on Investments				
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
	199	275	57	0
TOTAL REVENUES, LOCAL SOURCES				
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
	0	0	0	0
TOTAL REVENUES, STATE SOURCES				
4000 REVENUES FROM FEDERAL SOURCES				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
	0	0	0	0
TOTAL REVENUES, FEDERAL SOURCES				
	199	275	57	0
TOTAL REVENUES, OTHER FUNDS				

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20 No. Sanpete OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENSES/EXPENDITURES

1000 INSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits	0	0	0	0
Total Benefits (200)		275		
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds	0	0	0	0
Total Property (700)				
800 Other Objects				
810 Dues and Fees	0	0	0	0
Total Other Objects (800)				
TOTAL INSTRUCTION (1000)	0	275	0	0
2000 SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits	0	0	0	0
Total Benefits (200)				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds	0	0	0	0
Total Property (700)				
800 Other Objects				
810 Dues and Fees	0	0	0	0
Total Other Objects (800)				
TOTAL SUPPORT SERVICES (2000)	0	0	0	0
3000 NONINSTRUCTIONAL SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits	0	0	0	0
Total Benefits (200)				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds	0	0	0	0
Total Property (700)				
800 Other Objects				
810 Dues and Fees	0	0	0	0
Total Other Objects (800)				
TOTAL NONINSTRUCTIONAL SERVICES (3000)	0	0	0	0
TOTAL EXPENDITURES, OTHER FUNDS	0	275	0	0

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20 No. Sanpete OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - OTHER FUNDS

REVENUES BY SOURCE	199	275	57	-
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	199	275	57	-
EXPENSES / EXPENDITURES BY OBJECT	-	-	-	-
100 Salaries	-	-	-	-
200 Employee Benefits	-	275	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	275	-	-
TOTAL EXPENSES / EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	199	-	57	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	199	-	57	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	271	470	470	
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	470	470	527	-

Explanation: (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

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20 No. Sanpete SUMMARY - ALL FUNDS	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
REVENUES BY SOURCE				
1000 Total Local	4,032,452	4,355,116	4,295,423	4,089,837
3000 Total State	9,908,680	9,826,476	10,030,237	10,728,563
4000 Total Federal	2,834,800	3,089,783	2,709,075	2,388,055
TOTAL REVENUES	16,775,932	17,271,375	17,034,735	17,206,455
EXPENDITURES BY OBJECT				
100 Salaries	8,479,578	8,651,113	8,458,218	8,771,544
200 Employee Benefits	3,841,944	4,326,156	4,208,858	4,635,582
300 Purchased Professional and Technical Services	624,326	669,909	605,194	551,544
400 Purchased Property Services	69,651	101,745	83,937	129,600
500 Other Purchased Services	258,543	252,811	254,001	246,675
600 Supplies	1,521,774	2,015,814	1,681,912	1,357,380
700 Property	1,477,473	1,259,779	887,110	1,004,066
800 Other Objects	719,570	737,010	724,798	710,135
TOTAL EXPENDITURES	16,992,859	18,014,937	16,904,028	17,406,526
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(216,927)	(742,962)	130,707	(200,071)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	9,559	6,500	6,223	5,000
NET CHANGE IN FUND BALANCE	(207,368)	(736,462)	136,930	(195,071)
FUND BALANCE - BEGINNING (From Prior Year)	5,878,479	5,671,111	5,671,111	4,934,179
Adjustments to Beginning Fund Balance	-	-	-	-
FUND BALANCE - ENDING	5,671,111	4,934,649	5,808,041	4,739,108

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20 No. Sanpete

Detail Schedule of Property Tax

	2004-2005		2005-2006			2006-2007	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
10 GENERAL FUND							
Basic Program (53A-17a-135)	.001800	647,041	.001720	726,881	658,586	.001515	615,584
Voted Leeway (53A-17a-133)	.001563	561,848	.001506	636,444	576,645	.001486	603,801
Board Leeway (53A-17a-134) (Class Size Reduction)	.000391	140,551	.000377	159,322	144,353	.000372	151,153
Board Leeway (53A-17a-151) (Reading Program)	.000121	43,496	.000121	51,135	46,331	.000119	49,383
P.L. 81-874 (53A-17a-143)				79,450	71,985	.000185	75,170
Transportation (53A-17a-127)	.000195	70,096	.000188				
Tort Liability (63-30-27)		197,830		140,491	180,860		193,763
Redemptions - Basic Levy							
Redemptions - Voted Leeway							
Redemptions - Special Transportation							
Redemptions - Tort Liability							
Redemptions - Reading Levy		348,681		258,300	338,646		207,355
Vehicle Fees in Lieu of Tax (59-2-405) - Basic							
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.							
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.							
Vehicle Fees in Lieu of Tax - Voted Leeway							
Vehicle Fees in Lieu of Tax - Reading							
Judgement Recovery (59-2-1328)	xxx		xxx			xxx	
Tax Refunds							
TOTAL GENERAL FUND NO. 10	.004070	2,009,543	.003912	2,052,023	2,017,406	.003677	1,896,209
23 NON K-12 PROGRAMS FUND							
Recreation (11-2-7)							
Vehicle Fees in Lieu of Tax (59-2-405)	xxx		xxx			xxx	
Tax Sales and Redemptions & Other							
Judgement Recovery (59-2-1328)	xxx		xxx			xxx	
Tax Refunds							
TOTAL NON K-12 FUND NO. 23	.000000	0	.000000	0	0	.000000	0
31 DEBT SERVICE FUND							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.001148	412,669	.001107	467,824	423,869	.001021	414,674
Vehicle Fees in Lieu of Tax (59-2-405)		98,350		73,092	95,828		57,551
Tax Sales and Redemptions & Other	xxx	55,801	xxx	39,756	51,179	xxx	53,778
Judgement Recovery (59-2-1328)	xxx		xxx			xxx	
Tax Refunds							
TOTAL DEBT SERVICE FUND NO. 31	.001148	566,820	.001107	580,672	570,876	.001021	526,003
32 CAPITAL PROJECTS FUND							
Capital Outlay Foundation (53A-21-101 thru 105)	.000098	35,228	.000100	42,261	38,290	.000099	40,226
10% of Basic (53A-17a-145)	.001230	442,145	.001429	603,905	547,162	.001410	572,920
Voted Capital (53A-16-110)		113,772		6,603	8,657		5,583
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found				94,352	123,702		79,513
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic				3,591	4,623	xxx	5,217
Tax Sales and Redemptions Cap Foundation	xxx	64,549	xxx	51,319	66,066		74,301
Tax Sales and Redemptions 10% of Basic							
Judgement Recovery (59-2-1328)	xxx		xxx			xxx	
Tax Refunds							
TOTAL CAPITAL PROJECTS FUND NO. 32	.001328	655,694	.001529	802,031	788,500	.001509	777,760
TOTAL OF ALL FUNDS							
TOTALS - ALL FUNDS	.006546	3,232,057	.006548	3,434,726	3,376,782	.006207	3,199,972

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SUMMARY OF DISTRICT DEBT AND VOTED/BOARD LEEWAY
For the Year Ended June 30, 2006

20 No. Sanpete

A. SCHOOL BOND ELECTION

Was a bond election held for this fiscal year?	Yes	_____	No	_____ X
If yes, please furnish the following information:				
a. Date		_____		
b. Amount of Bonds		_____		
c. Number of Votes FOR		_____		
d. Number of Votes AGAINST		_____		

B. STATUS OF DISTRICT INDEBTEDNESS

	Beginning Balance	Additions	Reductions	Ending Balance
General obligation bonds:				
Face amount of bonds	3,950,000		(375,000)	3,575,000
Bond premiums				-
Bond discounts				-
School building revolving account balance	-	-	-	-
Deferred amounts on refundings				-
Net bonds payable	3,950,000	-	(375,000)	3,575,000
Non-general obligation debt:				
Obligations under capital leases	-	-		-
School building revolving account balance	-	-		-
Other debt:				
Accrued Vacation	81,735	12,070	(14,057)	79,748
Early Retirement	442,964	235,232	(207,015)	471,181
				-
Total non-general obligation debt	524,699	247,302	-221,072	550,929

C. VOTED LEEWAY

1. Was a Voted Leeway approved for this fiscal year?	Yes	_____	No	_____ X
2. If yes, please furnish the following information:	Date	_____	Tax Rate Approved	_____

D. BOARD LEEWAY (53a-17-134(6)(a)) Class Size Reduction

1. Was a Board Leeway approved for this fiscal year?	Yes	_____	No	_____ X
2. If yes, please furnish the following information:			Tax Rate Approved	_____
Date of Formal Action (Must be prior to April 1)		_____		

E. BOARD LEEWAY (53a-17-151) Reading Program

1. Was a Board Leeway approved for this fiscal year?	Yes	_____	No	_____ X
2. If yes, please furnish the following information:				
a. Date of Formal Action (Must be by June 1)		_____		
b. Tax Rate Approved	Guarantee Prog.	0.000000	Low Income Prog.	0.000000

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